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CERTIFIED PUBLIC ACCOUNTANTS

930 PELRAMDALE AVENUE NEW ROCKELLE, NEW YORK 10801

TRLEPHONE (914) 636-1600 FACSIMILE (914) 636-1658

Arthur J. Maggiola Deborah A. Gemborowski

May 10, 2011

To Whom It May Concern:

Please be advised that we are the accountants for Cardiovascular Services, P.C. and that Mudassra Saleem received net paychecks of \$1015.60 on March 18, 2011 and April 1, 2011.

-Sincerely,

Deborah A. Gemborowski

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